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**BATON ROUGE CHARTER HIGH SCHOOL, INC.  
d/b/a EAST BATON ROUGE ARTS & TECHNOLOGY SCHOOL  
Baton Rouge, Louisiana**

**AUDITED FINANCIAL STATEMENT  
For the Year Ending June 30, 2006**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 6-6-07

**THOMAS, WILSON, RAGUSA, UFFMAN & CO.**

**CERTIFIED PUBLIC ACCOUNTANTS  
BATON ROUGE, LOUISIANA**

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**THOMAS, WILSON, RAGUSA, UFFMAN & CO.**  
**CERTIFIED PUBLIC ACCOUNTANTS**

**INDEPENDENT AUDITORS' REPORT**

To the Board of Directors  
Baton Rouge Charter High School, Inc.  
d/b/a East Baton Rouge Arts & Technology School  
Baton Rouge, Louisiana

We have audited the accompanying balance sheet of Baton Rouge Charter High School, Inc. d/b/a East Baton Rouge Arts & Technology School as of June 30, 2006, and the related statement of operations and retained deficit and cash flows for the year then ended. These financial statements are the responsibility of the School's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Because of the inadequacy of accounting records for the year ended June 30, 2006 we were unable to view invoices which supported \$154,029 of operating expenses. As a result, we were unable to form an opinion regarding the aforementioned expenses reported on the accompanying statement of operations and retained deficit as of June 30, 2006.

In our opinion, except for the effect of such adjustments, if any, as might have been determined to be necessary had the vendor invoices been provided to us to review, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Baton Rouge Charter High School, Inc. d/b/a East Baton Rouge Arts & Technology School as of June 30, 2006, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 11, 2007, on our consideration of Baton Rouge Charter High School, Inc. d/b/a East Baton Rouge Arts & Technology School's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts and grants. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

*Thomas, Wilson, Ragusa, Uffman & Co CPA*

Certified Public Accountants  
April 11, 2007

BATON ROUGE CHARTER HIGH SCHOOL  
d/b/a East Baton Rouge Arts and Technology School  
Baton Rouge, Louisiana

BALANCE SHEET  
(See Notes to Financial Statements)  
June 30, 2006

ASSETS

Cash - Unrestricted	\$ 26,883
Grants Receivable	12,697
Insurance Premium Refund Receivable	<u>3,431</u>
TOTAL ASSETS (ALL CURRENT)	<u>\$ 43,011</u>

LIABILITIES AND RETAINED DEFICIT

Accounts Payable	\$ 34,671
Accrued Payroll Taxes	852
Line of Credit	<u>20,224</u>
TOTAL LIABILITIES (ALL CURRENT)	55,747
RETAINED DEFICIT	<u>(12,736)</u>
TOTAL LIABILITIES AND RETAINED DEFICIT	<u>\$ 43,011</u>

BATON ROUGE CHARTER HIGH SCHOOL  
d/b/a East Baton Rouge Arts and Technology School  
Baton Rouge, Louisiana

STATEMENT OF OPERATIONS AND RETAINED DEFICIT  
(See Notes to Financial Statements)  
For the Year Ended June 30, 2006

## REVENUE:

State of Louisiana - MFP	\$ 1,031,425
Grants	129,569
Student Services - Fees and Miscellaneous	11,666
Donations - Unrestricted	3,908
Miscellaneous	<u>59,414</u>

TOTAL REVENUE FROM DISCONTINUED OPERATIONS	1,235,982
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## EXPENSES:

Salaries	570,309
Rental - Facilities	114,345
Retirement	99,527
Professional and Technical Services	64,756
Contract Labor	61,143
Group Insurance	60,721
Materials, Supplies, Books, & Periodicals	50,038
Utilities	36,876
Depreciation	20,821
Repairs and Maintenance	22,330
Rental - Equipment	14,901
Insurance	14,051
Cleaning Services	12,700
Payroll Taxes	12,057
Employee Benefit Other	11,396
Postage and Telephone	7,089
Interest	5,059
Other Expenses	<u>14,960</u>

TOTAL EXPENSES FROM DISCONTINUED OPERATIONS	<u>1,193,079</u>
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NET INCOME FROM DISCONTINUED OPERATIONS	42,903
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## OTHER INCOME (EXPENSE)

Loss on Surrender of Assets	<u>(75,924)</u>
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NET LOSS FROM DISCONTINUED OPERATIONS	(33,021)
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RETAINED EARNINGS AT BEGINNING OF YEAR	<u>20,285</u>
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RETAINED DEFICIT AT END OF YEAR	<u><u>\$ (12,736)</u></u>
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BATON ROUGE CHARTER HIGH SCHOOL  
d/b/a East Baton Rouge Arts and Technology School  
Baton Rouge, Louisiana

STATEMENT OF CASH FLOWS  
(See Notes to Financial Statements)  
For the Year Ended June 30, 2006

## CASH FLOWS FROM OPERATING ACTIVITIES:

Net Loss From Discontinued Operation	\$ (33,021)
Adjustments to Reconcile Net Loss from Discontinued Operations to	
Net Cash Provided by Operating Activities:	
Depreciation	20,821
Loss on Surrender of Assets	75,924
Receivable Write Off	2,671
Changes in Assets and Liabilities	
(Increase) Decrease in:	
Accounts Receivable	5,603
Grants Receivable	54,619
Prepaid Insurance	(603)
Increase (Decrease) in:	
Accounts Payable	(21,222)
Accrued Payroll Taxes	(39,015)
Deferred Revenue	(5,603)

## NET CASH PROVIDED BY OPERATING ACTIVITIES

60,174

## CASH FLOWS FROM FINANCING ACTIVITIES:

Net Borrowings from Line of Credit	20,224
Long-Term Debt Reduction	(66,667)

## NET CASH USED BY FINANCING ACTIVITIES

(46,443)

## NET INCREASE IN CASH

13,731

## BEGINNING CASH BALANCE

13,152

## ENDING CASH BALANCE

\$ 26,883

BATON ROUGE CHARTER HIGH SCHOOL, INC.  
d/b/a EAST BATON ROUGE ARTS & TECHNOLOGY SCHOOL  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS-1-  
June 30, 2006

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Business – Baton Rouge Charter High School is an independent public high school with a charter to operate in East Baton Rouge Parish. During the year ended June 30, 2006 the school had an average enrollment of 119 students.

Basis of Accounting – The accrual basis of accounting is used by the School, whereby revenues are recognized when earned and expenses are recognized when incurred in accordance with accounting principals generally accepted in the United States of America.

Cash and Cash Equivalents – For purposes of the statement of cash flow, cash includes all unrestricted cash accounts held at financial institutions.

Revenue – The School receives the majority of its revenue from the Louisiana Board of Elementary and Secondary Education (BESE). BESE pays the school a monthly fee based on enrollment figures.

Concentration of Revenue – The school received approximately 83% of its annual revenue from BESE for the year ended June 30, 2006.

Property and Equipment – Purchased property and equipment is capitalized at cost. Depreciation is calculated using the straight-line method over the estimated useful life of the assets. All property and equipment was surrendered to East Baton Rouge Parish before the school closed on June 30, 2006 (Note 6).

Accounts Receivable – Bad debts are charged to operations in the year in which the account is determined uncollectible. If the reserve method of accounting for uncollectible accounts were used, it would not have a material effect on the financial statements. No amounts for an allowance for bad debts have been established as the School expects to collect the balance in full.

Use of Estimates – Management used estimates and assumptions in preparing financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenditures. Actual results could vary from the estimates that were assumed in preparing the financial statements.

Advertising – The School expenses advertising costs as they are incurred.

NOTE 2: GRANTS RECEIVABLE

For the year ending June 30, 2006 the School applied for and was allocated \$129,569 in various grants. During the course of the year only \$116,872 was received, resulting in a \$12,697 grant receivable at June 30, 2006.

NOTE 3: LINE OF CREDIT

The School has a line of credit with a bank in the amount of \$25,000 bearing interest at 10% and payable monthly. At June 30, 2006 the balance of the line of credit was \$20,224. The line was paid off in full on prior to the release of these statements.

BATON ROUGE CHARTER HIGH SCHOOL, INC.  
d/b/a EAST BATON ROUGE ARTS & TECHNOLOGY SCHOOL  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS-2-  
June 30, 2006

NOTE 4: RETIREMENT PLAN

All employees of the East Baton Rouge Arts & Technology School are covered by the Teachers' Retirement System of Louisiana (System), a cost-sharing, multiple-employer public employee retirement system (PERS), controlled and administered by a separate board of trustees. All permanent employees working at least 20 hours per week are eligible to participate in the System. Contribution rates and benefit provisions are approved by the Louisiana Legislature.

The contribution rate in effect for the year ended June 30, 2006 was 15.9%, for the employer and 8% for the employees. The employer portion of the contribution for the year ended June 30, 2006 was \$99,527.

NOTE 5: OPERATING LEASE

The School entered into a 10 year lease for its facilities with Alpha Sigma Partnership beginning on July 1, 2001 and ending at midnight on June 30, 2011. The school paid monthly rental payments of \$12,705 through March 31, 2006. In April the school's board of directors voted to close the school at the end of the year. As a result, the landlord agreed to release the school from the lease and waived the April, May, and June rental payment. Rent expense for the year ended June 30, 2006 totaled \$114,345.

The School leases office equipment on a monthly basis. The rental fee is determined by the number of copies produced each month. The average monthly rental cost was \$1,242 for the year ended June 30, 2006.

NOTE 6: DISCONTINUED OPERATIONS

During 2006 the Board of Directors elected to revoke the School's charter and close the School on June 30, 2006. The School is expected to enter bankruptcy proceedings during 2007. At which time, the court will determine the amount and the manner in which all liabilities are to be paid.

In accordance with state property control procedures, all furniture, fixtures, and equipment transferred back to the state at the time the school closed resulting in a loss on the surrender of assets of \$75,924.

NOTE 7: INCOME TAXES

The school is required to file form 1120 with the IRS and form CIFT-620 with the State of Louisiana. At December 31, 2006 the school had a net operating loss carry over totaling \$29,062 resulting in a deferred tax asset of \$5,522. The school closed on June 30, 2006 and has begun bankruptcy proceedings. At this time it is unclear which liabilities, if any, will be forgiven. As a result of not being able to estimate the potential income derived from the forgiveness of debt, management established a valuation allowance equal to the deferred tax asset.



**THOMAS, WILSON, RAGUSA, UFFMAN & CO.**  
**CERTIFIED PUBLIC ACCOUNTANTS**

REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors  
Baton Rouge Charter High School, Inc.  
d/b/a East Baton Rouge Arts & Technology School  
Baton Rouge, Louisiana

We have audited the financial statements of Baton Rouge Charter High School, Inc. d/b/a East Baton Rouge Arts & Technology School as of and for the year ended June 30, 2006, and have issued our report thereon dated April 11, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Baton Rouge Charter High School, Inc. d/b/a East Baton Rouge Arts & Technology School's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Baton Rouge Charter High School, Inc. d/b/a East Baton Rouge Art and Technology School's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 2006-01, 2006-02, and 2006-03.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider items, 2006-01 and 2006-03 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether or Baton Rouge Charter High School, Inc. d/b/a East Baton Rouge Arts & Technology School's financial statements are free of material misstatement, we performed test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2006-01, 2006-02, and 2006-03.

This report is intended solely for the information and use of management and the Board of Directors and its not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by Legislative Auditor as a public document.

*Thomas, Wilson, Ragusa, Uffman & Co CPA*

Certified Public Accountants  
April 11, 2007

BATON ROUGE CHARTER HIGH SCHOOL, INC.  
d/b/a EAST BATON ROUGE ARTS & TECHNOLOGY SCHOOL  
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
June 30, 2006

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses a qualified opinion on the financial statements of Baton Rouge Charter High School, Inc. d/b/a East Baton Rouge Arts & Technology School.
2. Three reportable conditions relating to the audit of the financial statements are reported in Baton Rouge Charter High School, Inc. d/b/a East Baton Rouge Arts & Technology School's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements in accordance with *Government Auditing Standards*.
3. Two instances of noncompliance material to the financial statements of Baton Rouge Charter High School, Inc. d/b/a East Baton Rouge Arts & Technology School was disclosed during the audit.

B. FINDING - FINANCIAL STATEMENTS AUDIT

2006-01-Criteria: Louisiana Revised Statute 24:515 (B) states that all governments "shall maintain records of all land, buildings, improvements other than buildings, equipment, and any other general fixed assets which were purchased or otherwise acquired, and for which such entity is accountable."

Condition: Internal controls relating to the surrender of fixed assets were ineffective and inefficient based on \$46,818 of computer equipment not being adequately documented as being surrendered by the School to East Baton Rouge School District.

Cause: Proper internal controls were not adhered to by supervising personnel during the surrender of assets between the School and East Baton Rouge School District.

Effect: The lack of adequate internal controls relating to the surrender of assets could result in State assets being misappropriated.

Recommendation: The board of directors should communicate with the Board of Elementary and Secondary Education and the East Baton Rouge School District to develop records stating the whereabouts of the surrendered assets.

Management's Response: Management is aware of the situation and claims that all computers owned by the school were surrendered to East Baton Rouge Parish School District per the Cooperative endeavor between BESE and the East Baton Rouge School District. Management stated that the surrender was overseen by School personnel and all computers were loaded on moving trucks.

BATON ROUGE CHARTER HIGH SCHOOL, INC.  
d/b/a EAST BATON ROUGE ARTS & TECHNOLOGY SCHOOL  
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
June 30, 2006

2006-02-Criteria: Per Louisiana statute all bodies receiving state funds must report to the Legislative auditor within six months of the closing of the fiscal year.

Condition: The School's audit report was not turned in to the Legislative Auditor's office within the six month time period.

Cause: Information regarding the surrender of assets, financial records, and the whereabouts of certain vendor invoices was misplaced during the surrender of school files and could not be provided until after the six month due date.

Effect: The School did not deliver a timely audit report to the Office of the Legislative Auditor

Recommendation: The statute will not be applicable to the school in future years, therefore, no recommendation is made.

Management's Response: Management is aware of the finding. The school closed on June 30, 2006 as a result the finding will not be applicable in future periods.

2006-03 Criteria: A sound internal control system should include source documents for operating expenses incurred during the fiscal year.

Condition: Supporting documentation for expenses totaling \$154,029 (13% of total expenditures) could not be provided to auditors at time of audit.

Cause: Proper internal controls were not adhered to during the transfer of files from the School to the Board of Elementary and Secondary Education.

Effect: The lack of proper supporting documentation may result in the misappropriation of school funds.

Recommendation: The school closed its doors on June 30, 2006. A recommendation to rectify this finding in future years is not applicable.

Management's Response: Management is of the belief that all records including vendor invoices were given to the Board of Elementary and Secondary Education and the East Baton Rouge Parish School District at the time of the school closure and the misplacement of invoices happened after the transfer was complete.

AGREED UPON PROCEDURES REPORT ON  
SCHOOL BOARD PERFORMANCE MEASURES

To the Board of Directors  
Baton Rouge Charter High School, Inc.  
d/b/a East Baton Rouge Arts & Technology School  
Baton Rouge, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Baton Rouge Charter High School, Inc. d/b/a East Baton Rouge Arts & Technology School and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of Baton Rouge Charter High School, Inc. d/b/a East Baton Rouge Arts & Technology School and to determine whether the specified schedules are free of obvious errors and omissions. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings relate to the accompanying schedules of supplemental information and are as follows:

**General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule 1)**

1. Select a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:
  - Total General Fund Instructional Expenditures,
  - Total General Fund Equipment Expenditures,
  - Total Local Taxation Revenue,
  - Total Local Earnings on Investment in Real Property,
  - Total State Revenue in Lieu of Taxes,
  - Nonpublic Textbook Revenue, and
  - Nonpublic Transportation Revenue.

*Supporting documentation was misplaced during the transfer of school files to East Baton Rouge School District and could not be reviewed.*

**Education Levels of Public School Staff (Schedule 2)**

2. Reconcile the total number of full-time classroom teachers per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to school board supporting payroll records as of October 1, 2005.
3. Reconcile the combined total of principals and assistant principals per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per this schedule.
4. Obtain a list of full-time teachers, principals, and assistant principals by classification as of October 1st and as reported on the schedule. We traced each teacher to the individual's personnel file and determined if the individual's education level was properly classified on the schedule.

*Supporting documentation was misplaced during the transfer of school files to East Baton Rouge School District and could not be reviewed.*

**Number and Type of Public Schools (Schedule 3)**

5. Receive a list of schools by type as reported on the schedule. We compared the list to the schools and grade levels as reported on the Title I Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555) application.

*Supporting documentation was misplaced during the transfer of school files to East Baton Rouge School District and could not be reviewed.*

**Experience of Public Principals and Full-time Classroom Teachers (Schedule 4)**

6. Obtain a list of full-time teachers, principals, and assistant principals by classification as of October 1, 2005 and as reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

*Supporting documentation was misplaced during the transfer of school files to East Baton Rouge School District and could not be reviewed.*

**Public Staff Data (Schedule 5)**

7. Obtain a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and traced each teacher to the individual's personnel file and determined if the individual's salary, extra compensation, and full-time equivalents were properly included on the schedule.
8. Recalculate the average salaries and full-time equivalents reported in the schedule.

*Supporting documentation was misplaced during the transfer of school files to East Baton Rouge School District and could not be reviewed.*

**Class Size Characteristics (Schedule 6)**

9. Obtain a list of classes by school, school type, and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. We then traced a random sample of 10 classes to the October 1st roll books for those classes and determined if the class was properly classified on the schedule.

*Supporting documentation was misplaced during the transfer of school files to East Baton Rouge School District and could not be reviewed.*

**Louisiana Educational Assessment Program (LEAP) for the 21st Century (Schedule 7)**

10. Obtain test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Baton Rouge Charter High School, Inc. d/b/a East Baton Rouge Arts & Technology School.

*Supporting documentation was misplaced during the transfer of school files to East Baton Rouge School District and could not be reviewed.*

**The Graduation Exit Exam for the 21st Century (Schedule 8)**

11. Obtain test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Baton Rouge Charter High School, Inc. d/b/a East Baton Rouge Arts & Technology School.

*Supporting documentation was misplaced during the transfer of school files to East Baton Rouge School District and could not be reviewed.*

**The Iowa Tests (Schedule 9)**

12. Obtain test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Baton Rouge Charter High School, Inc. d/b/a East Baton Rouge Arts & Technology School.

*Supporting documentation was misplaced during the transfer of school files to East Baton Rouge School District and could not be reviewed.*

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Baton Rouge Charter High School, Inc. d/b/a East Baton Rouge Arts & Technology School, the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Thomas, Wilson, Ragusa, Uffman & Co CAA*

Certified Public Accountants  
April 11, 2007